

Schedule B - Credit for Tax-Paid on Exempt Fuel for Utah-Based Carriers

☐ Check if this is
an AMENDED form

TC-922B
Rev. 3/03

Taxpayer name	Account number	Tax period
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Part A - From Utah PTO Gallons Consumed (See instructions)

1. Enter gallons dispensed into cement trucks in Utah	1	
2. Cement truck exempt gallons (multiply line 1 by .20)		2
3. Enter gallons dispensed into trash compaction vehicles in Utah	3	
4. Trash compaction vehicle exempt gallons (multiply line 3 by .20)		4
5. Enter the number of pounds of dry product loaded or off loaded in Utah	5	
6. Divide line 5 by 6,000	6	
7. Enter exemption allowance (see instructions)	7	
8. Dry product loaded/off loaded PTO exempt gallons (multiply line 6 by line 7)		8
9. Enter the number of gallons of liquid product loaded or off loaded in Utah	9	
10. Divide line 9 by 1,000	10	
11. Enter exemption allowance (see instructions)	11	
12. Enter liquid product loaded/off loaded PTO exempt gallons (multiply 10 by line 11)		12
13. Other Utah PTO gallons claimed (attach explanation if claiming an amount other than that allowed above)		13
14. Total Utah PTO gallons (add lines 2, 4, 8, 12, and 13)		14

If you are operating ONLY IN UTAH and ARE NOT CLAIMING OFF-HIGHWAY TRAVEL on the IFTA return, GO TO Part C.

Part B - MPG Excluding PTO Activities And Refundable PTO Gallons

15. Enter total miles reported on the IFTA return (section 7, column d)	15	
16. Enter total fuel consumed shown on the IFTA return (section 7, column f)	16	
17. Utah PTO gallons consumed (from line 14)	17	
18. PTO gallons consumed from operations in other states (see instructions)	18	
19. Total PTO gallons consumed (add lines 17 and 18)	19	
20. Non-PTO gallons consumed (subtract line 19 from line 16)	20	
21. Miles Per Gallon (MPG) exclusive of PTO's (divide line 15 by line 20)	21	
22. Taxable Utah miles per the IFTA tax return (section 5, column e)	22	
23. Taxable Utah fuel (divide line 22 by line 21)	23	
24. Total Utah fuel (add lines 17 and 23)	24	
25. Utah taxable gallons reported on the IFTA tax return (section 5, column f)	25	
26. Subtract line 25 from line 24 (enter zero if result is negative)	26	
27. Refundable PTO gallons consumed (subtract line 26 from line 17)		27

Part C - Undyed Diesel Fuel Used Other Than In Motor Vehicles Engines In Utah

28. Undyed diesel fuel purchased in Utah and dispensed into the secondary fuel tank of the vehicle when the fuel is used to operate a secondary device and is not used to propel the vehicle	28	
29. Undyed diesel fuel purchased in Utah and dispensed into machinery and equipment not registered and not required to be registered for highway use	29	
30. Refundable non-highway gallons (add lines 28 and 29 and enter here and on line 32)		30

Part D - Calculate Fuel Credit

31. Total exempt PTO gallons subject to refund. (Enter the gallons from line 27. If you did not complete Part B, enter the gallons from line 14. If you did not complete Parts A or B, enter ZERO)	31	
32. Enter qualifying exempt gallons from line 30	32	
33. Total refundable exempt gallons (add lines 31 and 32)	33	
34. Total refund (multiply line 33 by the Utah fuel tax rate) Enter here and on IFTA return, line 10		34

NOTE: Undyed diesel fuel exempt from fuel tax is subject to sales and use tax. Calculate sales tax using Schedule A, TC-922A.